

Queen Victoria - the 3d and 6d 'Surcharge' Issue.

Despite a short life of only 15 months (introduced 1st January 1883 - replaced 1st April 1884), and a relatively high face value, a healthy **328** different Perfin Dies are known on the 'Surcharge' issue. The split is **224** DD for the 3d, and **177** DD for the 6d, of which **73** are known on **both** values. Just over **72%** have known or suspected users.

Perfin figures are correct to **1st July 2018**.

Earliest/Latest dates on surcharged stamps reported with a Perfin.

3d on 3d	Earliest: 17 th Apr 1883 M3310.02	Latest: 6 th May 1884 H6150.02
6d on 6d	Earliest: 13 th Aug 1883 K0020.02a	Latest: 21 st Feb 1884 Num0410.01

The 'surcharge' was printed in Carmine on the Surface Printed 3d Purple (**plate 21**), and the 6d Purple (**plate 18**). Both stamps were printed by De La Rue, but the surcharge was probably printed at Somerset House. The issue resulted from the 1882 trials of stamps in Lilac fugitive ink, surcharged in black with their own face value.

Note: The Collins Concise Dictionary defines 'surcharge' as "an overprint that alters the face value of a postage stamp". Thus, the word 'surcharge' has always been wrongly used to describe the issue, as the stamps still cost 3d and 6d respectively! The **overprinting** in large figures was purely to assist the post office sorters in differentiating the 3d and 6d stamps which, when being sorting at speed, could (and no doubt often were) easily mistaken for each other.

A selection of examples with better postmarks!



Note: For reference, Charles Jennings listed 40 dies found on the QV Surcharge Issue.

	Catalogue No.	Letters	Die in Use	3d on 3d	6d on 6d	Ident
1	A0160.01	A.A/C ^o ..	1883-1905	-	6d	Alliance (Fire & Life) Assurance Co, London EC.
2	A0160.02	A.A/C ^o ..	1881-1887	3d	6d	Alliance (Fire & Life) Assurance Co, London EC.
3	A0170.01	AA/&C ^o	1882-1885	-	6d	Ø Alfred Adderly & Co, Linen Draper, Leicester.
4	A0185.01	A.A/&C ^o .	1883-1895	-	6d	<i>User unknown.</i> No postmark evidence.
5	A0630.01M	A/B&C ^o	1874-1893	3d	6d	A Biedermann & Co, Stockbrokers, London EC.
6	A0720.01	A.B/L	1882-1915	3d	-	Ash Bros Ltd, Woollen Mfrs, Leeds.
7	A1350.01M	A&C ^o /L ^d	1881-1910	-	6d	Arthur & Co Ltd, Warehousemen, Glasgow.
8	A1390.01	A&C ^o /S	1871-1912	-	6d	Ø Thomas Ashby & Co, Bankers, Staines, Middlesex.
9	A2240.01	AF/B	1883-1892	3d	-	Anglo-Foreign Banking Co Ltd, London EC.
10	A2538.01	AG/&C ^o ./L	1882-1885	3d	-	Ø Alfred Goslett & Co Ltd, London WC.
11	A2630.01	A.G.S/&C ^o ..	1880-1905	3d	-	Arthur Guinness Son & Co Ltd, Dublin.
12	A3580.01	A.L/&C ^o	1873-1883	3d	6d	Abrahamson, Lihme & Co, Commission Agents, London EC.
13	A4205.02M	A&N/C.S.L	1869-1885	-	6d	Army & Navy Co-operative Society Ltd, London SW.
14	A4205.06	A&N/C.S.L	1880-1895	3d	-	Ø Army & Navy Co-operative Society Ltd, London SW.
15	A4205.07M	A&N/C.S.L	c1883	3d	-	Ø Army & Navy Co-operative Society Ltd, London SW.
16	A4210.01aM	A&N./C.S.L.	1883-1895	-	6d	Army & Navy Co-operative Society Ltd, London SW.
17	A4210.01c	A&N./C.S.L.	1883-1890	3d	6d	Army & Navy Co-operative Society Ltd, London SW.
18	A4220.02	AN/J/SL	1879-1903	3d	-	Junior Army & Navy Stores Ltd, London & Aldershot.
19	A4630.04	AP/&S	1881-1890	3d	-	Alex Pirie & Sons Ltd, Busksburn & London EC.
20	A4990.01	AS/B	1882-1900	3d	-	<i>User unknown.</i> Birmingham postmarks.
21	A5050.02	AS/&C ^o	1882-1905	-	6d	<i>User unknown.</i> 'NPB', London postmarks.
22	A5685.02	A&W	c1883	3d	-	<i>User unknown.</i> No postmark evidence.
23	A6100.01	AYRE	1883-1885	3d	-	Ayre Bros Ltd, Animal Feed Mfrs, Hull.

	Catalogue No.	Letters	Die in Use	3d on 3d	6d on 6d	Ident
24	B0025.03	B (Double Lined)	1882-1885	-	6d	<i>User unknown.</i> London N postmarks.
25	B0170.01	BA/&C ^o .	1882-1905	3d	-	<i>User unknown.</i> Manchester postmarks.
26	B0230.03M	Bass	1870-1886	3d	-	Bass, Ratcliff & Gretton Ltd, Burton-on-Trent.
27	B0410.18	BB	1883-1885	3d	-	<i>User unknown.</i> London postmarks.
28	B0570.02	BB/CF	1883-1890	3d	6d	Burgoyne, Burbidges & Co, Mfg Chemists, London E.
29	B0900.01	B/B ^{rs} ..	1873-1885	3d	6d	Ø Baring Bros Ltd, Merchants, London EC.
30	B1150.04M	B.C.	1883-1885	-	6d	<i>User unknown.</i> No postmark evidence.
31	B1540.02	B&C ^o /B&L	1874-1885	3d	-	Ø H H & S Budgett & Co, Bristol & London EC.
32	B1605.01	B&C ^o /M	1873-1901	-	6d	Baxendale & Co, Electrical Suppliers, Manchester.
33	B2140.03	BD/L ^d	1882-1885	3d	-	<i>User unknown.</i> 'NPB', London postmarks.
34	B3040.02	BG/&C ^o	1883-1895	3d	-	<i>User unknown.</i> London EC postmarks.
35	B3080.01	B.G.L	1880-1895	-	6d	<i>User unknown.</i> London postmarks.
36	B3210.03a	BH	1881-1901	-	6d	<i>User unknown.</i> Liverpool postmarks.
37	B3690.02M	BIRD	1873-1934	3d	-	Bolling & Lowe, Iron Merchants, London EC.
38	B3820.02	BJ/&B	1884-1895	3d	-	Bayliss, Jones & Bayliss, Wolverhampton & London EC.
39	B4140.02	B&L	1883-1890	3d	-	Behrens & Landsberg, 71 Eastcheap, London EC.
40	B4390.03	B&L/H	1881-1890	-	6d	Bailey & Leatham, Steamship Owners, Hull.
41	B4460.01M	B&L/L	1869-1885	3d	-	Bailey & Leatham, Steamship Owners, London EC.
42	B4750.06a	B&M	c1883	3d	-	<i>User unknown.</i> No postmark evidence.
43	B4825.01M	BM/C ^o .	1883-1930	-	6d	Ø Bradford Manufacturing Co, Bradford.
44	B4840.01	BM/&C ^o	1884-1915	-	6d	<i>User unknown.</i> London SE postmarks.
45	B6280.03M	BRYCE	1872-1885	-	6d	William Bryce & Co, London and Glasgow.
46	B6710.01A	B&S/L	1883-1935	3d	-	<i>Three possible users.</i> London & Leeds postmarks.
47	B6790.03	BSN	1881-1890	3d	-	Ø Bristol Steam Navigation Co Ltd, Bristol.

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48	B7455.01	BV&C ^o L	1869-1895	3d	-	Bolckow, Vaughan & Co Ltd, Steel Mfrs, Middlesbrough.
49	B7565.01	B.W	1875-1885	3d	-	<i>User unknown.</i> London 'Chief Office' postmarks.
50	B7640.01	B.W.B	1872-1888	3d	6d	B W Blydenstein, Foreign Bankers, London EC.
51	B7720.04M	B/W&C ^o	1870-1885	3d	-	Bessler, Waechter & Co Ltd, Metal Merchants, London EC.
52	B7737.01	BW/&F	c1885	3d	-	<i>User unknown.</i> London WC postmarks.
53	C0075.01M	A in C	1880-1895	3d	6d	Autotype Co, New Oxford St, London WC.
54	C1150.01a	C&C	1880-1885	-	6d	<i>User unknown.</i> No postmark evidence.
55	C1520.05	C&C ^o .	1873-1885	-	6d	<i>User unknown.</i> London postmarks.
56	C1840.02M	c(Anchor)c	1869-1885	3d	-	Clark & Co, Paisley, and Birmingham.
57	C3160.01	CH/+&CC ^o	1883-1887	3d	-	Copestake, Hughes, Crampton & Co, Warehousemen, London.
58	C3720.01	CIH/&S	1882-1885	3d	6d	C J Hambro & Son, Merchants, London EC.
59	C3730.03	C.I.H/&S	1881-1885	-	6d	C J Hambro & Son, Merchants, London EC.
60	C3790.01	CITY/BANK	1881-1886	3d	6d	The City Bank Ltd, Threadneedle St, London EC.
61	C4240.02	C&L	1875-1885	3d	6d	<i>User unknown.</i> 'FB', 'NPB' postmarks.
62	C4375.01	CL/&C ^o .	1883-1890	3d	6d	Charles Lavy & Co, Merchants, London EC.
63	C4540.01M	C.L/L	1881-1890	3d	6d	Credit Lyonnais, Bankers, London EC.
64	C4550.01	C.L./L.	1884-1886	-	6d	<i>User unknown.</i> London EC postmarks.
65	C5270.01b	CN/&C	1883-1894	-	6d	Ø Clarke, Nickolls & Coombs Ltd, London E.
66	C5680.04	COX	1872-1890	-	6d	Cox & Co, Army Agents & Bankers, London WC.
67	C5820.06	C&P	1881-1937	-	6d	<i>User unknown.</i> London EC postmarks.
68	C5925.01	CP/C ^o .	1883-1890	3d	-	<i>User unknown.</i> 'FB' postmarks.
69	C6010.01	C.P.H	1880-1885	3d	-	<i>User unknown.</i> No postmark evidence.
70	C6920.03	CS/&C ^o	1881-1895	-	6d	<i>Two possible users.</i> Bradford & London postmarks.
71	C7140.04AM	CS/L/SA	1870-1885	3d	6d	Civil Service Supply Association Ltd, London EC & WC.

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72	C7260.01bM	C/SSC ^o	1880-1900	3d	-	Cunard Steamship Co Ltd, Steamship Owners, Liverpool.
73	C7750.02	CTS/&C ^o	1883-1910	3d	-	Ø Charles Tennant Sons & Co Ltd, Soap Mfrs, London EC.
74	C7760.01	C.T.S/&C ^o	1870-1884	3d	-	Ø Charles Tennant Sons & Co Ltd, Soap Mfrs, London EC.
75	C7980.02M	CURRIE	1870-1881	3d	6d	<i>Two possible users.</i> Leith & London postmarks.
76	C8500.02	CW&/R	1882-1885	3d	-	Ø Clark, Woodcock & Ryland, Solicitors, London WC.
77	D0220.01M	D.B	1873-1890	3d	6d	Deutsche Bank Ltd, Lombard St, London EC.
78	D0280.01	D.B./B.	1875-1905	-	6d	<i>User unknown.</i> Bristol postmarks.
79	D0610.01	D&C	1872-1915	-	6d	<i>User unknown.</i> London EC postmarks.
80	D0700.01	D/C&C ^o	1870-1910	-	6d	Dennistoun Cross & Co, Merchants, London EC.
81	D0840.02	D&C ^o .	1880-1885	-	6d	Ø Dewrance & Co, Brass Founders, London SE.
82	D1510.01	DeC/&D	1878-1937	3d	6d	De Clermont & Donner, Merchants, London SE1.
83	D1550.01	DeJ/&C ^o .	1882-1912	-	6d	de Jersey & Co, Merchants, Manchester.
84	D1590.01	DENT in Triangle	1881-1885	3d	-	Ø E Dent & Co, Clockmakers, London EC
85	D1790.01	D&F	1882-1900	-	6d	Debenham & Freebody, Silk Mercers, London W.
86	D1790.02	D&F	1870-1885	-	6d	Ø Debenham & Freebody, Silk Mercers, London W.
87	D2780.01M	DL&C ^o	1876-1905	3d	-	Duff, Last & Co, Merchants, London EC.
88	D3330.01	D.M/&S	1870-1915	3d	-	David Midgley & Sons Ltd, Shipping Merchants, Manchester.
89	D3330.01a	D.M/&S	1881-1930	3d	-	David Midgley & Sons Ltd, Shipping Merchants, Manchester.
90	D3590.02	DO/&C ^o	1881-1883	-	6d	David Oppenheimer & Co Ltd, London EC.
91	D4370.01M	D.S.	1880-1930	3d	6d	William Dawson & Sons Ltd, Booksellers, London EC.
92	D4390.05M	D&S	1877-1885	3d	-	<i>User unknown.</i> 'CX', London WC postmarks.
93	D4390.07M	D&S	1870-1885	-	6d	William Dawson & Sons Ltd, Booksellers, London EC.
94	D4440.03	DS/&C ^o	1879-1915	-	6d	<i>User unknown.</i> London EC postmarks.
95	E0128.01	EAL	1882-1885	3d	-	<i>User unknown.</i> 'ML' London postmarks.

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96	E0420.02	EB/L	1881-1886	3d	-	<i>User unknown.</i> Liverpool postmarks.
97	E1087.02	E.D/&C ^o ..	1881-1885	-	6d	Ø Elder Dempster & Co Ltd, Liverpool.
98	E1510.01	EF	1872-1915	-	6d	Eden Fisher & Co Ltd, Stamp Initialling, London EC.
99	E1860.02M	EH	1881-1900	3d	-	Ø Edward Hayes, Stoney Stratford, Wolverton.
100	E2300.01	E&JB	1884-1900	3d	-	Edward & John Burke Ltd, Liverpool.
101	E2470.02	E.K/&C ^o .	1882-1883	-	6d	Ø Ellis Kislingbury & Co, St Mary Axe, London EC.
102	E2617.01	EL/&C ^o ..	1883-1885	3d	6d	<i>User unknown.</i> London EC postmarks.
103	E2760.07	ELW	1878-1905	3d	-	Evans Sons, Lescher & Webb Ltd, London EC.
104	E4270.01M	E/S&C ^o .	1882-1942	-	6d	Edmund Schluter & Co, Merchants, London EC
105	E4410.01	E/S&S	1880-1940	3d	-	Edward Stillwell & Son, Lacemen, London EC.
106	E5070.01M	EW&S	1870-1885	3d	-	Edward Webb & Sons Ltd, Seedsmen, Stourbridge.
107	E5120.01	EWY/&C ^o .	1883-1895	3d	-	<i>User unknown.</i> Liverpool Exchange postmarks.
108	F0310.06	FB/&C ^o .	1882-1895	-	6d	Ø Finlayson, Bousfield & Co, Thread Mfrs, Johnstone.
109	F1110.01	F.D/&C ^o ..	1882-1895	3d	-	<i>User unknown.</i> '466' Liverpool postmarks.
110	F2440.01M	F.L/&C ^o	1884-1908	3d	6d	Francis Lenders & Co, Merchants, London EC.
111	F2455.01M	F.L/&C ^o ..	1879-1885	3d	6d	Francis Lenders & Co, Merchants, London EC.
112	F3110.01	FOX	1869-1885	-	6d	G C Fox & Co, Shipping Agents, Falmouth.
113	F3110.02M	FOX	1875-1905	3d	-	Fox Bros & Co, Wellington, Somerset.
114	F3350.01	FP/&S	1882-1905	-	6d	Faudel, Phillips & Sons, Warehousemen, London EC.
115	F3370.01	F.P.W	1882-1895	3d	-	Francis Peek, Winch & Co, Tea Merchants, London EC.
116	F3745.01	FS&C ^o	1883-1890	-	6d	F Steiner & Co Ltd, Dyers & Printers, Church, Lanes.
117	F3980.01	FS/WC ^o /L ^d	1883-1886	3d	-	Ø Fore Street Warehouse Co Ltd, Warehousemen, London.
118	F4143.01	F.T/&C ^o .	1881-1885	-	6d	<i>User unknown.</i> London EC postmarks.
119	F4465.01	FWH/&C ^o ..	1880-1885	3d	-	F W Heilgers & Co, Merchants, London EC.

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120	G0225.01	GAS/M	1880-1885	-	6d	<i>User unknown.</i> '498' Manchester postmarks.
121	G0600.01M	G.B.L/L	1871-1915	3d	-	German Bank of London Ltd, London EC.
122	G0970.02	G&C ^o	1872-1885	3d	-	<i>User unknown.</i> '466' Liverpool Exchange pmks.
123	G1070.01M	G&C ^o /S ^x S ^t	1868-1895	-	6d	Gwynne & Co, Engineers, London WC.
124	G3260.01M	GLYN	1868-1886	3d	6d	Glyn, Mills, Currie & Co, Bankers, London EC.
125	G4270.01M	GR&C ^o	1880-1885	3d	6d	Gregory, Rowcliffe & Co, Solicitors, London WC.
126	G4350.02M	GR/W	1871-1885	3d	-	Great Western Railway Co, H/O Paddington, London W.
127	G4805.01	GS/&S	1883-1895	3d	-	<i>User unknown.</i> Mark Lane, London EC pmks.
128	G5610.04A	GWR	1882-1886	3d	-	Great Western Railway, H/O Paddington, London W.
129	H0017.02	H	1872-1913	3d	-	Harvey Nichols & Co Ltd, Knightsbridge, London SW.
130	H0095.01	HAA	1883-1886	-	6d	Ø Hyam A Abrahams, Warehousemen, London.
131	H0155.01	H.A/&C ^o	1883-1885	3d	6d	<i>User unknown.</i> London postmarks.
132	H0360.03a	HB	1883-1900	3d	-	<i>User unknown.</i> London and Liverpool pmks.
133	H0530.07M	HB/&C ^o	1880-1915	3d	-	Ø Houlder Brothers & Co Ltd, Shipowners, London EC.
134	H0530.12	HB/&C ^o	1880-1886	-	6d	<i>User unknown.</i> London postmarks.
135	H0575.01	HB&C ^{oy} (Diag)	1880-1885	-	6d	Ø Henry Brooks & Co, Merchants, London EC.
136	H1309.02	H.C/&C ^o ..	1881-1900	3d	-	<i>User unknown.</i> Liverpool and London pmks.
137	H1310.01M	H/C&C ^o	1870-1883	3d	-	H Clarkson & Co Ltd, Ship Brokers, London EC2.
138	H1310.01bM	H/C&C ^o	1883-1930	3d	-	Ø H Clarkson & Co Ltd, Ship Brokers, London EC2.
139	H1480.04	H&C ^o	1876-1930	3d	-	<i>User unknown.</i> London and Liverpool pmks.
140	H1480.04A	H&C ^o	1881-1908	-	6d	<i>User unknown.</i> '132' Brighton postmarks.
141	H1640.01M	H&C ^o /2.C.S	1869-1884	3d	6d	Horstman & Co, Merchants, 2 Crosby Square, London EC.
142	H1920.03M	H&D	1881-1941	3d	-	Harris & Dixon Ltd, Brokers & Steamship Owners, London EC.
143	H2340.01	HERTZ	1882-1901	3d	-	Ø Martin Hertz & Co, Bradford, and Manchester.

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144	H2905.01	H.G/&C ^o .	1875-1886	3d	-	Ø Henry Greaves & Co, Portmanteau Mfrs, Birmingham.
145	H2953.01	H&G.S	1883-1887	-	6d	Ø H & G Simonds, Brewers, Reading.
146	H3980.01	H&J	1876-1915	3d	-	Howard & Jones, Law Stationers, London EC.
147	H5690.01M	H&P	1870-1885	3d	-	Huntley & Palmers Ltd, Biscuit Manufacturers, Reading.
148	H5750.01	HP/&C ^o	1882-1910	3d	6d	Heseltine, Powell & Co, Stockbrokers, London EC.
149	H6150.02M	H.R/&C ^o	1871-1885	3d	6d	Hayn, Roman & Co, Merchants, London EC, and Liverpool.
150	H6350.02A	H&S	1880-1905	3d	-	<i>User unknown.</i> Mainly London postmarks.
151	H6350.12	H&S	1871-1886	3d	-	<i>User unknown.</i> London W postmarks.
152	H6420.01	HSB	1871-1900	3d	6d	Hong Kong & Shanghai Banking Corporation, London EC.
153	H6550.04	HS/&C ^o	1883-1895	-	6d	Heilbut, Symons & Co, London EC, and Liverpool.
154	H6550.07	HS/&C ^o	1883-1885	3d	-	<i>User unknown.</i> London E postmarks.
155	H6560.03	H.S/&C ^o .	1875-1890	3d	6d	Ø Hermann Schurhoff & Co, Merchants, Birmingham.
156	H7490.01M	HUTH	1869-1885	3d	6d	Frederick Huth & Co, Merchants, London EC.
157	H8170.01	H.Z	1875-1900	3d	-	Henry Zweifel & Co, Merchants, London EC.
158	I0130.02M	IBHL	1870-1904	3d	6d	International Bank of Hamburg & London Ltd, London EC.
159	I0360.01	IC&C ^o /B	1880-1885	-	6d	Ø Ind, Coope & Co Ltd, Burton-on-Trent.
160	I0910.01	IFO	1873-1905	3d	6d	The Imperial Insurance Co Ltd, Imperial Fire Office, London EC.
161	I1220.01M	I.H.S/&C ^o	1870-1887	3d	6d	John Henry Schroder & Co, Merchants, London EC.
162	I2170.01	I&R/M	1881-1886	3d	6d	I & R Morley. Wholesale Hosiers, London EC.
163	I2385.01	IS/Ld/SCo..	1880-1885	-	6d	The Inman Steamship Co Ltd, Water St, Liverpool.
164	J0170.01M	JAFFE	1873-1895	3d	-	Ø Jaffe Bros & Co Ltd, Linen & Jute Merchants, Dundee.
165	J0550.03	JB/&B	1883-1885	-	6d	Ø Jackson, Brierley & Briggs, Shippers, Manchester.
166	J0553.01	J.B/&B	1872-1883	-	6d	Ø Jackson, Brierley & Briggs, Shippers, Manchester.
167	J0630.02	JB&C ^o	1873-1895	-	6d	Ø John Batt & Co, Merchants, London EC.

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168	J0653.01	JB/&C ^o ..	1882-1884	3d	6d	Ø John Barker & Co, High St, London W.
169	J0970.08	J.B/&S	1881-1890	3d	-	<i>User unknown.</i> Mark Lane, London postmarks.
170	J1395.01	JC/&C ^o	1881-1895	-	6d	<i>User unknown.</i> '159' Glasgow postmarks.
171	J1490.01	JCJ	1883-1895.	3d	-	<i>User unknown.</i> '159' Glasgow postmarks.
172	J1640.02	JC/R	1882-1885	-	6d	<i>User unknown.</i> Mark Lane, London EC pmks.
173	J1700.04	J.C/&S	1883-1915	3d	-	Joseph Causton & Sons Ltd, Printers, London EC.
174	J2785.01	J.F/&C ^o .	1881-1885	3d	6d	<i>User unknown.</i> London EC postmarks.
175	J3030.01	J&G	1881-1895	-	6d	<i>User unknown.</i> '498' Manchester postmarks.
176	J3085.01M	J.G/&C ^o	1870-1885	3d	-	Ø James Gibbs & Co, Plymouth, London, Bristol, & Hull.
177	J3103.01	J/G&C ^o	1877-1890	3d	6d	<i>User unknown.</i> Mark Lane, London postmarks.
178	J3630.01	J&HF	1883-1930	3d	-	<i>User unknown.</i> London EC postmarks.
179	J3710.01	J.H.L	1876-1910	3d	-	Ø Josiah Henry Lancashire & Co, Manchester.
180	J3830.09	JH/&S	1883-1885	-	6d	<i>User unknown.</i> Lombard St, London EC pmks.
181	J5293.01	JM/&C ^o .	1880-1885	3d	-	Johnson, Matthey & Co, London EC.
182	J5295.01	JM/&C ^o ..	1880-1890	-	6d	Ø John Moreton & Co Ltd, Wolverhampton.
183	J6030.02	J&P/C	1880-1885	3d	6d	Ø J & P Coats, Ferguslie Thread Works, Paisley.
184	J6970.01	JS/&C ^o	1882-1905	3d	-	James Shoolbread & Co, Drapers, London.
185	J7230.06	JS/&S	1882-1885	-	6d	<i>User unknown.</i> Lombard St, London EC pmks.
186	J7570.01	J.T	1875-1885	3d	-	<i>User unknown.</i> London EC postmarks.
187	J8200.01M	J.V.F/C ^o	1876-1941	-	6d	Ø Johan Valdemar Faber & Co, Newcastle-upon-Tyne.
188	J8270.04	JW	1883-1900	-	6d	John Wheeler, Warehouseman, London EC.
189	J8270.05	JW	1874-1922	3d	-	Ø James Williamson & Son, Linoleum Mfrs, Lancaster.
190	J8410.02	J&W/C&C ^o	1880-1905	3d	-	J & W Campbell & Co, Warehousemen, Glasgow.
191	J8447.01	JW/&C ^o .	1881-1883	3d	-	<i>User unknown.</i> '159' Glasgow postmarks.

	Catalogue No.	Letters	Die in Use	3d on 3d	6d on 6d	Ident
192	J8590.01	J.W&S	1879-1915	3d	-	John Warner & Sons Ltd, Brass Founders, London EC.
193	K0010.03	K	1882-1925	3d	6d	Two possible users: J C King Ltd; H S King & Co.
194	K0020.02a	K in Circle	1883-1936	-	6d	Ø Archibald Kenrick & Sons Ltd, Ironfounders, West Bromwich.
195	K0285.02	K&C	1881-1884	3d	-	Ø Kolp & Co, Merchants, Manchester.
196	K0365.08M	K&C ^o	1883-1903	3d	-	Koebel & Co, Merchants, London EC.
197	K0700.02	KENT	1877-1935	-	6d	G B Kent & Sons Ltd, Brush Mfrs, London W.
198	K1070.01	K.J/&C ^o	1873-1883	3d	6d	Koebel, Jameson & Co, Merchants, London EC.
199	K1570.02	K/line/S	1875-1900	3d	-	Kingan & Co Ltd, Belfast. J & T Sinclair & Co Ltd, Belfast.
200	K1580.02	K&S/B	1880-1905	-	6d	Kean & Scott, Warehousemen, Birmingham.
201	K1590.01M	KS/&C ^o	1883-1940	3d	-	Kleinwort Sons & Co, Bankers, London EC.
202	L1130.01	LC/MC	1883-1890	3d	-	Lawes Chemical Manure Co Ltd, London.
203	L1170.02	L&C ^o .	1879-1890	3d	-	Lawrence, Graham & Long, Solicitors, London WC.
204	L1240.02	L&C ^o /D	1883-1890	3d	-	<i>User unknown.</i> Mainly Dundee postmarks.
205	L1320.01M	L/C&S	1875-1895	3d	-	Louis Cohen & Sons, Merchants, London EC.
206	L2200.01	LFB	1883-1905	3d	-	Louis F Bahr, German Consul, Liverpool.
207	L2810.02	L&HB	1880-1884	3d	6d	Ø London & Hanseatic Bank Ltd, 38 Lombard St, London EC.
208	L4135.01	L.N/&C ^o ..	1874-1895	3d	-	Leo Negri & Co, Liverpool.
209	L4810.01	LR/O	1881-1885	-	6d	Lloyd's Register of British & Foreign Shipping, London EC.
210	L4970.01	LS/C	1881-1905	3d	-	<i>User unknown.</i> London EC, and Plymouth pmks.
211	L5450.01	LT/&C ^o	1883-1887	3d	6d	Lihme, Tomkins & Co, Merchants, London EC.
212	L6040.01	L&Y/B ^k	1883-1898	3d	-	London & Yorkshire Bank Ltd. Branches in Yorkshire & London.
213	M0520.01	MB/&C ^o	1880-1905	3d	6d	<i>User unknown.</i> Gracechurch St, London pmks.
214	M0720.01	MB/R	1883-1900	-	6d	McLean Brothers & Rigg Ltd, Merchants, London EC.
215	M0810.01M	MBW	1870-1884	3d	6d	Metropolitan Board of Works, Charing Cross, London WC.

	Catalogue No.	Letters	Die in Use	3d on 3d	6d on 6d	Ident
216	M0810.04	MBW	1883-1885	3d	-	Ø Metropolitan Board of Works, Charing Cross, London WC.
217	M1060.02M	M/C	1880-1980	3d	-	Manchester Corporation, Lancashire.
218	M1510.09	M&C ^o	1880-1885	3d	-	<i>User unknown.</i> London WC postmarks.
219	M2920.01	M.H/&C	1881-1883	3d	-	Ø Mansell, Hunt, Catty & Co Ltd, Paper Embosser, London NW.
220	M3310.02	MJ/&C ^o	1882-1885	3d	-	Ø M Jacoby & Co, Mfrs & Merchants, Nottingham.
221	M4190.02	M&N/M	1875-1883	-	6d	Ø Meyer & Nathorf, Merchants, Manchester.
222	M4710.02	MR/&C ^o	1880-1895	3d	-	<i>User unknown.</i> London EC postmarks.
223	M4800.02	MRM/&C ^o .	1875-1885	3d	-	Ø M R Meyer & Co, Merchants, 37 Mincing Lane, London EC.
224	M4900.01	MR/STREETER	1882-1883	3d	-	Ø Mr Streeter, Goldsmiths, London W.
225	M4990.01	M&S	1881-1930	-	6d	Merryweather & Sons Ltd, London SE & WC.
226	M4990.03	M&S	1880-1905	3d	6d	Marshall & Snelgrove Ltd, London W, Leeds, Scarborough.
227	M4990.06M	M&S	1870-1883	3d	-	Ø Marshall & Snelgrove Ltd, London W, Scarborough.
228	M5113.02M	MS/&C ^o .	1881-1903	3d	-	Marshall, Sons & Co Ltd, Engineers, Gainsborough.
229	N0017.01	N	1875-1920	-	6d	Nettlefold & Co (Ltd from 1880). Nut & Screw Mfr, Birmingham.
230	N0820.01	N.C.S/&C	1873-1884	3d	-	Nathaniel Corah, Sons & Cooper, Hosiery Mfrs, Leicester.
231	N2290.01M	NN/NN	1869-1886	-	6d	<i>User unknown.</i> Mainly London SE postmarks.
232	N3570.02	N&W	1880-1885	3d	-	<i>User unknown.</i> Birmingham postmarks.
233	N3790.01	N.Z.L	1882-1894	-	6d	Ø New Zealand Loan & Mercantile Agency Co, EC.
234	O0008.03	O	1880-1915	3d	6d	Two possible users: J Newman; Williams & Norgate.
235	O0490.01	O&C ^o .	1879-1885	-	6d	Ø Oetzmann & Co Ltd, House Furnishers, London NW.
236	O0960.02	O.K	1883-1900	-	6d	Harrold Bros, Merchants, London EC.
237	P0220.01	PAM	1882-1915	-	6d	Josef Pan & Co, Jewellery Mfrs, London EC.
238	P1040.01aM	P.C./L.	1880-1920	-	6d	<i>User unknown.</i> London postmarks.
239	P2380.01	PH&J/L	1882-1910	3d	-	Paul Hirsch & Joseph(y) Junior, Leeds.

	Catalogue No.	Letters	Die in Use	3d on 3d	6d on 6d	Ident
240	P2680.01a	P.J/N.T	1880-1900	-	6d	Ø Pryce, Jones (Ltd), Newtown, Montgomery.
241	P3092.01	PMC	1883-1885	3d	-	Ø Palgrave, Murphy & Co, Steam Ship Owners, Dublin.
242	P3820.03	P.R/&C ^o .	1880-1890	3d	-	Ø Popham, Radford & Co, General Drapers, Plymouth.
243	P3960.01	P.R/R	1878-1900	3d	6d	<i>User unknown.</i> 'National' postmarks.
244	P4250.02	P.S/G.B	1879-1893	3d	-	The Pharmaceutical Society of Great Britain, London WC.
245	Q0015.02	Q	1883-1905	3d	-	<i>User unknown.</i> Mark Lane, London EC pmks.
246	R0013.06	R	1882-1890	3d	-	Ø J N Richardson, Sons & Owden Ltd, Linen Mfrs, Belfast.
247	R0320.08b	R.B	1883-1885	3d	-	<i>User unknown.</i> London postmarks.
248	R0330.01	R.B.	1880-1900	3d	-	<i>User unknown.</i> Manchester postmarks.
249	R0330.02	R.B.	1870-1915	-	6d	Ralli Bros, Merchants, Finsbury Circus, London EC.
250	R0630.01m	R(Rev'd)B/W	1883-1915	3d	-	Ø Ryland Bros Ltd, Wire Drawers, Warrington.
251	R1030.12M	R&C ^o	1870-1885	3d	6d	Ø Richardson & Co, Bankers, etc., London SW.
252	R1039.01	R&C ^o ..	1882-1895	3d	-	<i>User unknown.</i> London WC & SW postmarks.
253	R1380.01	R.D./&C ^o ..	1880-1900	-	6d	<i>User unknown.</i> London EC, NW, SE postmarks.
254	R1615.01	R.E/&C ^o	1880-1895	-	6d	Rowson, Drew & Co, Engineers, London EC & SE.
255	R1840.01	R.F/&C ^o .	1875-1885	3d	6d	<i>User unknown.</i> London EC postmarks.
256	R2385.01	RHILWAS	1883-1886	3d	-	<i>User unknown.</i> London W & WC postmarks.
257	R2510.03	RH/&S	1875-1885	3d	-	Richard Hornsby & Sons Ltd, Grantham.
258	R2770.03M	R.I.C	1881-1895	3d	6d	Royal Insurance Co, London EC.
259	R3020.01	RJ/&N	1883-1910	-	6d	Ø Richard Johnson & Nephew, Manchester & London EC.
260	R3990.01	RPA/C ^o	1883-1905	3d	6d	Railway Passengers' Assurance Co, H/O London EC.
261	R4650.02	RS/&C ^o .	1882-1886	3d	6d	Richardson, Spence & Co, Agents, Liverpool.
262	R4670.01	R..S/&C ^o	1881-1900	3d	-	<i>User unknown.</i> Mainly London postmarks.
263	R4870.03M	R&S/M	1880-1936	3d	6d	Rylands & Sons Ltd, Warehousemen, Manchester.

	Catalogue No.	Letters	Die in Use	3d on 3d	6d on 6d	Ident
264	R5350.01	R.T.S	1881-1900	3d	-	Ø The Religious Tract Society, London EC.
265	S0030.03	S in Triangle	1882-1900	3d	-	<i>User unknown.</i> '159' Glasgow postmarks.
266	S1540.01aM	S/CLC/S	1873-1885	3d	6d	Ø Civil Service Co-operative Society, London SW.
267	S1660.01a	S&/C ^o .	1882-1895	3d	-	Strauss & Co, Cotton Merchants, Liverpool.
268	S2030.02	S&D	1880-1890	-	6d	Ø Seebohm & Dieckstall, Steel Mfrs, Sheffield.
269	S2050.02	SDB/&S/M	1870-1907	-	6d	S D Bles & Sons, Merchants, Manchester.
270	S2830.01	S&F	1870-1885	3d	-	Silber & Fleming, Warehousemen, London EC.
271	S3060.08	SG	1882-1900	-	6d	Société Générale de Paris, 5 Fenchurch St, London EC.
272	S3830.01	SILVA	1882-1885	-	6d	<i>User unknown.</i> London EC postmarks.
273	S3980.03	S&J	1880-1900	-	6d	Steel & Jones, 4 Spring Gardens, London SW.
274	S4130.01	Crown/SJ	1881-1906	-	6d	Spear & Jackson, Tool Makers, Aetna Works, Sheffield.
275	S4440.01	S.L/&C ^o .	1875-1890	3d	6d	Ø Sampson Low, Marston, Searle & Rivington, London EC.
276	S4850.03M	S&/M ^c D	1880-1905	-	6d	Stewart & McDonald, Glasgow & Leeds.
277	S4920.03aM	SM/&C ^o	1882-1905	3d	6d	Samuel Montagu & Co, Bankers, London EC.
278	S4950.02	S.M/&C ^o .	1881-1905	-	6d	<i>User unknown.</i> London postmarks.
279	S5210.02A	SMS/&T	1882-1890	3d	6d	Ø S Maw, Son & Thompson, London EC.
280	S5910.03	S.P.G	1877-1890	3d	6d	Ø Society for the Propagation of the Gospel in Foreign Parts.
281	S6040.02	SPS	1880-1885	3d	-	Smith, Payne & Smith, Bankers, London EC.
282	S6440.16M	S&S	1881-1885	3d	-	Sutton & Sons, Seedsman, Reading.
283	S6440.19	S&S	1880-1885	3d	-	Suse & Sibeth, Lime St, London EC.
284	S6530.01	SS&C ^o .	1875-1885	3d	-	<i>User unknown.</i> Mainly London postmarks.
285	S6560.01	S.S/&C ^o	1873-1885	3d	-	Schuster, Son & Co, Merchants, London EC.
286	S6840.01M	S.S.U	1883-1920	3d	-	Sunday School Union, 55-56 Old Bailey, London EC.
287	S7490.01M	STOTT/&C ^o	1870-1885	3d	6d	W H Stott & Co, Ship Brokers, Liverpool.

	Catalogue No.	Letters	Die in Use	3d on 3d	6d on 6d	Ident
288	S8020.04	S&W	1875-1885	3d	6d	<i>User unknown.</i> London W postmarks.
289	T0015.01	T	1880-1900	3d	-	Walter Thornhill & Co Ltd, Silversmiths, London W.
290	T0165.01	T.A/C°.L	1882-1906	3d	6d	Ø Thomas Adams & Co Ltd, Lace Mfrs, Nottingham.
291	T1010.03M	T&C°	1869-1912	3d	6d	Truninger & Co, Merchants, London EC.
292	T1100.01	TC/&S	1880-1900	3d	-	Thomas Cook & Son Ltd, Travel Agents, London EC.
293	T1860.01	T&G/B	1883-1915	3d	-	Trapnell & Game, Bristol.
294	T1890.01	TG/&C°	1883-1896	-	6d	Thurbers, Gaytes & Co, Food Importers, London EC.
295	T2095.03	T.H.B	1881-1970	-	6d	Truman, Hanbury, Buxton & Co Ltd, Burton-on-Trent.
296	T2800.01	TK	1882-1885	-	6d	<i>User unknown.</i> English '762' ('764'?) postmark.
297	T3820.01	TRC	1883-1890	3d	-	<i>User unknown.</i> Darlington postmarks.
298	T4123.01	T.S/&C°	c1883	3d	-	<i>User unknown.</i> London postmarks.
299	T5100.01	TW/&JW	1880-1895	3d	-	T W & J Walker, Merchants, Wolverhampton.
300	T5170.01	TWS/&C°..	1881-1893	3d	6d	Thomas Wilson Sons & Co Ltd, Steamship Owners, Hull.
301	U0520.02	U&C°/L	1883-1900	-	6d	Ø Ullathorne & Co, Leather merchants, London WC.
302	U1425.01	UN/C°..	1880-1884	3d	6d	Ø Union Steam Ship Co Ltd, London EC, and Southampton.
303	V1140.01	V.M.B	1883-1890	3d	-	<i>User unknown.</i> London EC postmarks.
304	V1630.04	VS/&C°	1880-1900	-	6d	<i>User unknown.</i> London postmarks.
305	W0017.12	W	1883-1930	3d	-	<i>User unknown.</i> Liverpool postmarks.
306	W0140.02M	W&A/G	1870-1900	-	6d	W & A Gilbey, Wine Merchants, London W.
307	W1920.01	W.D/&B	1883-1905	-	6d	William Denny & Bros, Shipbuilders, Dumbarton.
308	W3200.01	WGM	1881-1885	3d	-	<i>User unknown.</i> '75' (Birmingham) postmarks.
309	W3590.02	WHEEN	1878-1883	3d	-	Ø Richard Wheen & Sons, Soapmakers, Deptford, SE.
310	W3590.03	WHEEN	1883-1890	3d	-	Ø Richard Wheen & Sons, Soapmakers, Deptford, SE.
311	W3790.01	WHR	1870-1885	-	6d	<i>User unknown.</i> 'NPB', and London W postmarks.

	Catalogue No.	Letters	Die in Use	3d on 3d	6d on 6d	Ident
312	W3920.01	W.H/ & T	1870-1915	3d	-	Ø William Hallworth & Thomas, Chorlton-on-Medlock.
313	W4818.01	W.K/C ^o	1880-1883	-	6d	<i>User unknown.</i> '447' Leeds postmarks.
314	W5160.01M	WM	1873-1941	3d	6d	William F Malcolm & Co, Merchants, London EC.
315	W5275.01	WM/ & C ^o .	1880-1895	-	6d	W Meyerstein & Co, London EC.
316	W5305.01	WM ^f / & C ^o .	1883-1895	-	6d	Walter MacFarlane & Co, Possilpark, Glasgow.
317	W6820.03	WS/ & C ^o .	1880-1885	3d	-	Ø W Symington & Co, Millers, Market Harborough.
318	W7530.04	WT/L	1883-1895	3d	-	William Toogood, Berkeley Sq, London.
319	W8050.01	WW/ & H	1881-1905	3d	6d	<i>User unknown.</i> London EC postmarks.
320	W8270.01M	WW/u.p	1875-1883	3d	6d	William Whiteley, Universal Provider, London W.
321	W8270.02M	WW/u.p	1878-1905	3d	6d	William Whiteley, Universal Provider, London W.
322	W8275.01	W.W./u.p.	c1883	3d	6d	Ø William Whiteley, Universal Provider, London W.
323	Y0810.01	Y & N/B	1875-1908	3d	-	Ø Young & Neilson, Stay and Corset Makers, Bristol.
324	Des0010.01	Bell	1882-1910	3d	6d	Ø David Storer & Sons, Paint Mfrs, Glasgow, and London.
325	Des0020.01M	Bell	1881-1890	3d	6d	Ø David Storer & Sons, Paint Mfrs, Glasgow, and London.
326	Des0080.01	Shamrock	1877-1945	3d	6d	William Marples & Sons Ltd, Hibernia Works, Sheffield.
327	#0170.02M	22/CSC	1884-1903	3d	6d	Cook, Son & Co, Clothing Mfrs, London EC.
328	#0410.01	533/TH	1882-1890	-	6d	Ø Thomas Holloway, 533 Oxford St, London WC.

Any additional information you can provide would be greatly appreciated.

Please forward any new details to:

Roy Gault (Catalogue Editor - contact details as in the Bulletin),
or via e-Mail to Alastair Walter (Webmaster) at perfinsoc@gmail.com